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trating the various points considered, and at the end there is a bibliography of works on taxation covering some thirty pages. There is nothing particularly unique in the tax system of Wisconsin. The property tax plays a large part, and the defects found elsewhere are here reproduced. From 1877 to 1897 the aggregate assessed value of real estate rose from 274 millions to 519 millions, or about 89 per cent. During the same period the assessed value of personal property increased from 77 millions to 108 millions, or only about 40 per cent. The usual differences in assessment as found in different towns or different counties can be duplicated here. No radical recommendations are made, the commission contenting itself with presenting as complete information as possible of the present system, believing that citizens must be generally educated before any successful changes in legislation can be made.

The following paragraph, in regard to increase of wealth in Germany, is taken from *The Economist*, December 3, 1898:—

Equally striking is the growth in wealth, as shown by the latest income and property tax returns for Prussia. Leaving out of the account incomes of less than £45, the total incomes as declared since 1893-94 have shown the following ascending scale: £286,250,000, £289,250,000, £296,850,000, £304,300,000, and £318,700,000. Thus there has been an increase of £31,450,000, or about 11 per cent, in five years, of which nearly half accrued in the past year. Figures for all Germany are not accessible, but it is estimated that incomes for the whole Empire have increased about £55,000,000 during the past five years. The assessments for the general property tax in Prussia, exclusive of properties valued at less than £300, showed a total valuation of £3,283,850,000 for the year 1897-98, against £3,201,200,000 and £3,195,900,000 in the two preceding years. There has thus been an increase of £87,950,000 within three years. The increase of property valuations for the whole Empire during the same time is estimated at about £150,000,000.

In the *Twentieth Annual Report of the Bureau of Labor Statistics of Missouri*, 1898, p. 212, mention is made of the Missouri Free Employment Department which was inaugurated in connection with the Bureau of Labor, October 1, 1897. The office is in connection with that of the State Factory Inspector, 915 Chemical Building,

St. Louis. Practically the same force employed in the inspector's office has conducted the work of the free employment department. Blanks are given showing the forms of application, and methods of record. Between October 1, 1897, and October 1, 1898, 4661 applications for help were filled. Of these 1344 were for house-help, and 1064 for solicitors and salesmen. The number of persons registered desiring occupation was 7783. It is reported that many fraudulent employment agencies have been abandoned, so that where formerly there were 16 of these concerns in St. Louis, now there are only four.

The *Report of the Bank Commissioners of Connecticut, December 31, 1898* (Hartford, Conn.), points out that the savings banks are more and more being used by capitalists as a place to invest their money "where they receive a larger rate of interest than can be obtained elsewhere." The total number of depositors in the Connecticut savings banks increased 9149, but of the increase in the amount of deposits only \$348,618 is due to those depositors having less than \$1000 to their credit, leaving \$7,164,082 as the increase in the deposits of those having \$1000 and over to their credit. Of the 789 banks, two paid 5 per cent, eight paid 4 per cent, three  $3\frac{1}{2}$  per cent, one 2 per cent, and three none.

The State Superintendent of the Public Schools of Maine in his report for the year ending June 1, 1898, calls attention to the increase of illiteracy in New England. It is shown that there are in Maine 210,000 persons between the ages of 4 and 21. The average attendance in the public schools during the past year was 96,000. There are 1000 more children in the State between 5 and 14 years of age than there are pupils enrolled. The number of children between 5 and 14 exceeds the average attendance by 37,000. It is asserted that the compulsory laws are not enforced.

The following resolutions were passed at the meeting of the American Forestry Association, held in Washington, December, 1898:—

*Whereas*, It is essential for intelligent lumber operations and the proper utilization and preservation of the forest resources of the United States, that statistical information of a reliable character shall be acquired as to the kinds and quantities of timber in all the States and Territories, and